



DEPARTMENT OF THE ARMY

U.S. Army Corps of Engineers  
WASHINGTON, D.C. 20314-1000

REPLY TO  
ATTENTION OF:

CERM-FP/CEMP-RA/CEPR

25 August 1994

MEMORANDUM FOR ALL MAJOR SUBORDINATE COMMANDS, DISTRICT COMMANDS,  
FIELD OFFICE ACTIVITIES, ATTN: Resource  
Managers, Comptrollers, and Finance and  
Accounting Officers

SUBJECT: Revised Superfund Direct Fund Cite Procedures

1. References:

a. CERM-FP memorandum dated 27 September 1991, Subject: New Accounting Procedures for the Environmental Protection Agency/U.S. Army Corps of Engineers Superfund Program.

b. Construction Bulletin No. 92-9, dated 31 December 1993, Subject: New Accounting Procedures for the Environmental Protection Agency/U.S. Army Corps of Engineers Superfund Program.

2. Under the Direct Fund Cite Procedures initiated in October 1991, the USACE Contracting Officer Representative is required to utilize ENG Form 93 for all contract payments processed by the EPA Finance Center in Cincinnati. This requirement has become a problem for Cost Reimbursable Contracts where the Defense Contract Audit Agency (DCAA) is the responsible audit office. DCAA requires the use of an SF 1034 (Public Voucher for Payment) for all contractor pay estimates submitted for review. To accommodate the DCAA requirement the following procedures will be used:

a. All contract payments subject to DCAA audit will be processed on an SF 1034 as required by DCAA. The contractor's request for payment will be reviewed, certified and expressed mailed to DCAA.

b. A cover letter will be used as the transmittal to DCAA. The letter will identify a POC (and telephone number), the contract number, contractor name, pay estimate number, and identify the EPA Finance Center as the payment office. In the cover letter, request DCAA express mail the approved payment voucher directly to EPA utilizing the following address:

US Environmental Protection Agency  
Cincinnati Financial Management Center  
Accounting Operations, Suite 300  
Cincinnati, OH 45212

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c. The transmittal letter is to be "Copy Furnished" to the EPA Finance Center. If EPA does not receive the approved voucher within 14 days of the letter, the POC identified in the transmittal letter will be contacted.

d. When EPA receives the SF 1034 from DCAA, they will review the documents, insure the document is certified by the USACE COR, and insure DCAA approval prior to processing payment.

e. Payment vouchers (SF 1034) received in EPA without the required certifications will be returned to the District. EPA will not forward documents to DCAA.

3. The above procedures only apply to payments subject to DCAA review. All other contractor payments will be processed on ENG Form 93 and expressed mailed to EPA in accordance with the original guidance.

4. If additional clarification is needed, please contact Lucy Harris at (402) 221-7227. HQUSACE POC is Aaron Polley, (202) 504-4998.



JOHN F. WALLACE

Director of Resource Management